

Markings to Show Changes Made," showing the current amendments to the claims is attached hereto.

Please amend the above-identified application as follows:

**IN THE CLAIMS:**

Please cancel claims 5-14 without prejudice.

Please replace the previous version of the claims with the following clean version, wherein claims 1-4 incorporate new amendments thereto, claims 15-21 have been added, and claims 5-14 have been cancelled without prejudice.

1. (Once Amended) A method for manufacturing a hollow rack shaft comprising:

a first step for forming a substantially flat and rectangular plate workpiece into a gutter-like shaped workpiece, said gutter-like shaped workpiece having a flat bottom portion, a pair of semi-circular bottom portions extending from each longitudinal side of said flat bottom portion, and a pair of leg-like side walls extending upwardly in parallel from each lateral side of said flat bottom portion and said semi-circular portions;

a second step for forming a row of rack teeth on said flat bottom portion of said gutter-shaped workpiece; and

a third step for forming said workpiece into a hollow shape by bending said leg-like side walls by butting edges of said walls to each other;

wherein a pressing surface of a pair of dies used in said first step is inclined in a longitudinal direction of said workpiece relative to a pressing surface of a second pair of dies used in said first step so as to cancel elastic recovering of said workpiece when said workpiece is removed from said die set.

2. (Once Amended) A method for manufacturing a hollow rack shaft comprising:

a first step for forming a substantially flat and rectangular plate workpiece into a gutter-like shaped workpiece, said gutter-like shaped workpiece having a flat bottom portion, a pair of semi-circular bottom portions extending from each longitudinal side of said flat bottom portion, and a pair of leg-like side walls extending upwardly in parallel from each lateral side of said flat bottom portion and said semi-circular portions;

a second step for forming a row of rack teeth on said flat bottom portion of said gutter-shaped workpiece; and

a third step for forming said workpiece into a hollow shape by bending said leg-like side walls by butting edges of said walls to each other;

wherein a die set used in said second step provides a complementary surface to a row of rack teeth formed on said flat bottom portion and said die set includes a first pair of dies and a second pair of dies having a difference in pressing angle suitable to cancel elastic recovering of said workpiece when said workpiece is removed from said die set.

3. (Once Amended) A die set used in a method for manufacturing a hollow rack shaft, said method comprising;

a first step for forming a substantially flat and rectangular plate workpiece into a gutter-like shaped workpiece, said gutter-like shaped workpiece having a flat bottom portion, a pair of semi-circular bottom portion extending from each longitudinal side of said flat bottom portion, and a pair of leg-like side walls extending upwardly in parallel from each lateral side of said flat bottom portion and said semi-circular portions;

a second step for forming a row of rack teeth on said flat bottom portion of said gutter-shaped workpiece; and

a third step for forming said workpiece into a hollow shape by bending said leg-like side walls by butting edges of said walls to each other;

wherein a die set used in said second step provides a complementary surface to said semi-circular bottom portion and a pressing surface of a pair of dies is inclined in a longitudinal direction of said workpiece relative to a pressing surface of a second pair of dies used in said first step so as to cancel elastic recovering of said workpiece when said workpiece is removed from said die set.

4. (Once Amended) A die set used in a method for manufacturing a hollow rack shaft, said method comprising;

a first step for forming a substantially flat and rectangular plate workpiece into a gutter-like shaped workpiece, said gutter-like shaped workpiece having a flat bottom portion, a pair of semi-circular bottom portions extending from each longitudinal side of said flat bottom portion, and a pair of leg-like side walls extending upwardly in parallel from each lateral side of said flat bottom portion and said semi-circular portions;

a second step for forming a row of rack teeth on said flat bottom portion of said gutter-shaped workpiece; and

a third step for forming said workpiece into a hollow shape by bending said leg-like side walls by butting edges of said walls to each other;

wherein a die set used in said second step provides a complementary surface to a row of rack teeth formed on said flat bottom portion and said die set includes a first pair of

dies and a second pair of dies having a difference in pressing angle suitable to cancel elastic recovering of said workpiece when said workpiece is removed from said die set.

15. (New)

A method of manufacturing a hollow rack shaft, which comprises: pressing a first portion of a workpiece between a first upper die and a first lower die and a second portion of the workpiece between a second upper die and a second lower die to form a pressed workpiece,

wherein each of the first and second pairs of dies extends in a same longitudinal direction,

wherein a cross-section of the pressed workpiece includes a first substantially straight section and a second substantially straight section, said first and second sections both extending in said longitudinal direction somewhat in parallel with each other, and

wherein said cross-section is taken along a plane that extends in said longitudinal direction; and

prior to the step of pressing, forming pressing surfaces of the first and second pairs of dies such that a cross-section of the pairs of dies corresponding to said cross-section of the pressed workpiece includes a predetermined angle between sections of the pressing surfaces corresponding to the parallel sections of the pressed workpiece making said corresponding sections of pressing surfaces non-parallel.

16. (New) A method according to claim 15, further comprising: adjusting the predetermined angle based on the workpiece material.

17. (New) A method according to claim 15, further comprising: adjusting the predetermined angle based on the workpiece size.

18. (New) A method according to claim 15, further comprising: adjusting the predetermined angle based on the workpiece thickness.

19. (New) A method of manufacturing a hollow rack shaft, which comprises: pressing a workpiece between a central pair of dies and an outer pair of dies on each end of the central pair of dies to form a pressed workpiece,

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wherein each of the pairs of dies extends in a same longitudinal direction,  
wherein a cross-section of the pressed workpiece includes a first substantially  
straight section and a second substantially straight section, said first and second sections  
both extending in said longitudinal direction somewhat in parallel with each other, and  
wherein said cross-section is taken along a plane that extends in said longitudinal  
direction,

wherein said first section is formed between one of the outer pair of dies, and said  
second section is formed between the other one of the outer pair of dies; and

prior to the step of pressing, forming pressing surfaces of the outer pairs of dies  
such that a cross-section of the outer pairs of dies corresponding to said cross-section of  
the pressed workpiece includes an angle between sections of the pressing surfaces  
corresponding to the parallel sections of the pressed workpiece making said corresponding  
sections of pressing surfaces of the outer dies non-parallel.

20. (New) A method according to claim 19, wherein the central pair of dies  
forms a substantially flat central surface.

21. (New) A method according to claim 19, wherein the central pair of dies  
forms a corrugated surface.